

SENATE BILL 758

Unofficial Copy
Q5

2003 Regular Session
3r2639
CF 3r2664

By: **Senator Giannetti**

Introduced and read first time: March 3, 2003

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Motor Fuel Tax - Rates**

3 FOR the purpose of altering the motor fuel tax rate for certain motor fuels; providing
4 for a delayed effective date; and generally relating to the motor fuel tax.

5 BY repealing and reenacting, with amendments,
6 Article - Tax - General
7 Section 9-305
8 Annotated Code of Maryland
9 (1997 Replacement Volume and 2002 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article - Tax - General**

13 9-305.

14 The motor fuel tax rate is:

- 15 (1) 7 cents for each gallon of aviation gasoline;
- 16 (2) [23.5] 33.5 cents for each gallon of gasoline other than aviation
17 gasoline;
- 18 (3) [24.25] 34.25 cents for each gallon of special fuel other than
19 clean-burning fuel or turbine fuel;
- 20 (4) 7 cents for each gallon of turbine fuel; and
- 21 (5) [23.5] 33.5 cents for each gasoline-equivalent gallon of
22 clean-burning fuel except electricity.

23 SECTION 2. AND BE IT FURTHER ENACTED, That each person holding
24 tax-paid motor fuel, excluding aviation fuel, for sale at the start of business on
25 January 1, 2004, shall compile and file an inventory of the motor fuel held at the close

1 of business on January 1, 2004, and remit within 30 days any additional motor fuel
2 taxes that are due.

3 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 January 1, 2004.